



NOTICE OF PUBLIC HEARING

Pursuant to *Neb. Rev. Stat.* §84-907, notice is given of a public hearing to be held before the Nebraska Department of Labor (NDOL) on August 31, 2018 at 10:00 a.m. at the Nebraska Department of Labor, 550 South 16th Street, Lincoln, NE 68508 in Room 311. The NDOL will receive testimony and evidence concerning the adoption of amendments and repeals of the following regulations pursuant to Governor Ricketts' Executive Order 17-04:

The following regulations are proposed for REPEAL in their entirety as they are either obsolete or are an unnecessary duplication of statute:

- 220 NAC 3 [Experience Rating Information and Voluntary Contributions]
- 220 NAC 10 [Effective Date of Election of Coverage]
- 220 NAC 15 [Transfer or Dissolution of SUIT Fund]
- 222 NAC 9 [Contributions by Employers for 1990]
- 222 NAC 10 [Contributions by Employers for 1991]
- 222 NAC 11 [Contributions by Employers for 1992]
- 222 NAC 12 [Contributions by Employers for 1993]
- 222 NAC 13 [Contributions by Employers for 1994]
- 222 NAC 14 [Contributions by Employers for 1995]
- 222 NAC 15 [Combined Tax Rate by Employers for 1996]
- 222 NAC 16 [Combined Tax Rate by Employers for 1997]
- 222 NAC 17 [Combined Tax by Employers for 1998]
- 222 NAC 18 [Combined Tax by Employers for 1999]
- 222 NAC 19 [Combined Tax by Employers for 2000]
- 222 NAC 20 [Combined Tax by Employers for 2001]
- 222 NAC 21 [Combined Tax by Employers for 2002]
- 222 NAC 22 [Combined Tax by Employers for 2003]
- 222 NAC 23 [Combined Tax by Employers for 2004]
- 222 NAC 24 [Combined Tax by Employers for 2005]
- 227 NAC 1 [Farm Labor Contractor's (FLC) Act - Definitions]
- 227 NAC 2 [FLC Exemptions from Licensing]
- 227 NAC 3 [FLC Issuance of License]
- 227 NAC 6 [FLC Procedure for Obtaining a License]
- 227 NAC 8 [FLC Procedure for Renewing License]
- 227 NAC 9 [FLC Proof of Financial Ability to Pay Wages and Advances]
- 227 NAC 11 [FLC Deposit the Equivalent of Cash]
- 227 NAC 13 [FLC Statement of Earnings]
- 227 NAC 16 [FLC Posting Requirements]
- 227 NAC 18 [FLC Determining a Criminal Penalty]

The following regulations are proposed for AMENDMENT:

- 218 NAC 1 [Electronic Documents]
- 220 NAC 1 [Filing of Quarterly Combined Tax and Wage Reports and Payment of Combined Tax]
- 220 NAC 12 [Determination of Liability]
- 223 NAC 1 [Rules for Administrative Tax Hearings]
- 223 NAC 2 [Regulations and Procedures Governing Declaratory Orders]
- 223 NAC 3 [Regulations Governing Petitioning for Rulemaking]
- 223 NAC 4 [Procedures for Negotiated Rulemaking]
- 223 NAC 5 [Rules of Practice and Procedure for Hearings on Contested Cases]

- 225 NAC 1 [Approval of Training Programs]
- 226 NAC 1 [Discontinuation of Services to Employers]
- 227 NAC 4 [Licensing Requirements]
- 227 NAC 7 [Procedure for Obtaining a Duplicate License]
- 227 NAC 12 [License Protests]
- 227 NAC 15 [Records Availability]
- 227 NAC 20 [Certificate of Exemption]

A draft of these regulations and their fiscal impact statements may be obtained at the office of the Secretary of State, Regulations Division, Room 343, State Capitol, Lincoln, Nebraska 68509, telephone number [402] 471-2385, or by contacting the NDOL at [402] 471-9912. Copies will also be available at the public hearing.

Interested persons may attend and testify at the hearing. Written comments may be submitted to the NDOL, Office of Legal Counsel, and P.O. Box 94600, Lincoln, NE 68509-4600 up to three days prior to the date of this hearing.

If auxiliary aids or reasonable accommodations are needed for attendance at this hearing, please call [402] 471-9912.

JOHN H. ALBIN
Nebraska Commissioner of Labor

FISCAL IMPACT STATEMENT

Agency:	Nebraska Department of Labor	
Title:	220	Prepared by: Katie S. Thurber
Chapter:	03	Date prepared: June 11, 2018
Subject:	Experience Rating Information and Vountary Contributions	Telephone: 402.471.9912

Type of Fiscal Impact:

	State Agency	Political Sub.	Regulated Public
No Fiscal Impact	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Increased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Increased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indeterminable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Provide an Estimated Cost & Description of Impact:

State Agency: n/a

Political Subdivision: n/a

Regulated Public: n/a

If indeterminable, explain why: n/a

FISCAL IMPACT STATEMENT

Agency:	Nebraska Department of Labor	
Title:	220	Prepared by: Katie S. Thurber
Chapter:	10	Date prepared: June 11, 2018
Subject:	Effective Date of Election of Coverage	Telephone: 402.471.9912

Type of Fiscal Impact:

	State Agency	Political Sub.	Regulated Public
No Fiscal Impact	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Increased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Increased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indeterminable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Provide an Estimated Cost & Description of Impact:

State Agency: n/a

Political Subdivision: n/a

Regulated Public: n/a

If indeterminable, explain why: n/a

FISCAL IMPACT STATEMENT

Agency:	Nebraska Department of Labor	
Title:	220	Prepared by: Katie S. Thurber
Chapter:	12	Date prepared: June 11, 2018
Subject:	Determination of Liability	Telephone: 402.471.9912

Type of Fiscal Impact:

	State Agency	Political Sub.	Regulated Public
No Fiscal Impact	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Increased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Increased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indeterminable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Provide an Estimated Cost & Description of Impact:

State Agency: n/a

Political Subdivision: n/a

Regulated Public: n/a

If indeterminable, explain why: n/a

FISCAL IMPACT STATEMENT

Agency:	Nebraska Department of Labor	
Title:	220	Prepared by: Katie S. Thurber
Chapter:	15	Date prepared: June 11, 2018
Subject:	Transfer or Dissolution of SUIT Fund	Telephone: 402.471.9912

Type of Fiscal Impact:

	State Agency	Political Sub.	Regulated Public
No Fiscal Impact	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Increased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Increased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decreased Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indeterminable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Provide an Estimated Cost & Description of Impact:

State Agency: n/a

Political Subdivision: n/a

Regulated Public: n/a

If indeterminable, explain why: n/a

NEBRASKA ADMINISTRATIVE CODE

LAST UPDATED: December 27, 2014

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 12 - DETERMINATION OF LIABILITY

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-603, 48-607 and 48-650.
002. The Commissioner may, at any time, determine that an employer is liable for additional combined tax for wages not previously reported to the Department. The Commissioner may also make a determination at any time determining whether an employer is liable for to the payment of combined tax under the Employment Security Law.
003. Each employer shall complete a combined tax status determination form as prescribed by the Commissioner to determine if said employer is liable for the payment of combined tax. Services performed by an individual operating as a sole proprietor or services performed by partners of a partnership shall be exempt from liability.
004. The Department may audit, at any time, an employer's financial records for the purpose of determining if the employer is liable for the payment of combined tax and, further, for the purpose of determining the amount of wages which have been paid but upon which no payment of combined tax has been made.
005. The employer shall be informed any time a determination by the Department is made that it is either (1) a liable employer, or (2) liable for additional combined tax. A determination that the employer is liable for combined tax shall contain the basis for such determination.
006. An employer may appeal a determination made pursuant to this chapter by a request to the Department within thirty days from the date of mailing such determination.
007. Hearings on appeals from such determinations shall be conducted pursuant to 223 NAC 1 to the extent that the provisions of said chapter do not conflict with this chapter or *Neb. Rev. Stat.* §48-650.
- ~~008. Notice of the decisions of the hearing officer shall be sent to all interested parties.~~